DEPARTMENT OF REVENUE
WASHINGTON STATE

October 2005
Business & Occupation Activities
Deduction Detail

| 10 | 05 |

▸ *Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.*

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.

- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on this page.

- Report deductions under the heading that corresponds to your reporting activity.

- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.

Name: _____   Tax Registration Number ☐☐☐☐☐☐☐☐☐

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes

	I.D.	Amount
Bad Debts	[2801]	
Cash & Trade Discounts	[2802]	
Other (Explain below):	[2899]	
_____	**Total**	

2. Insurance Agents; Insurance Brokers Commission

	I.D.	Amount
Bad Debts	[1401]	
Other (Explain below):	[1499]	
_____	**Total**	

3. Royalties; Child Care

	I.D.	Amount
Bad Debts	[8001]	
Cash & Trade Discounts	[8002]	
Advances Reimbursements; Returns & Allowances	[8007]	
Other (Explain below):	[8099]	
_____	**Total**	

Note: If you have deductions, please include your deduction detail page with your return.

4. Wholesaling

	I.D.	Amount
Bad Debts	[0301]	
Cash & Trade Discounts	[0302]	
Interstate & Foreign	[0304]	
Motor Vehicle Fuel Tax	[0305]	
Casual Sales; Accommodation Sales	[0306]	
Advances Reimbursements; Returns & Allowances	[0307]	
No Local Activity	[0308]	
Other (Explain below):	[0399]	
_____	**Total**	

5. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	
Cash & Trade Discounts	[0402]	
Interstate & Foreign Sales	[0404]	
Advances Reimbursements; Returns & Allowances	[0407]	
Gambling; Prize; Cash Pay-Outs	[0410]	
Certain Initiation Fees; Dues; Contributions	[0411]	
Interest on Certain Invest/Loan/Obligations	[0412]	
Artistic/Cultural Activities	[0416]	
Other (Explain below):	[0499]	
_____	**Total**	

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Want to have your Small Business Tax Credit automatically calculated for you?
Use E-file, the Department's Electronic Filing System to file and report your taxes.
To start filing electronically, see the instructions mailed with your Excise Tax Return.

Monthly Small Business
B&O Tax Credit Table

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
$ 0	$36	Equal to the Amount of B&O Tax Due
$36	$41	$35
$41	$46	$30
$46	$51	$25
$51	$56	$20
$56	$61	$15
$61	$66	$10
$66	$71	$ 5
$71	or more	$ 0

How to Determine Your Small Business Credit

Step 1: Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.) If taking additional B&O tax credit(s), please use the worksheet provided below.

Step 2: Locate the total B&O tax due in the table to the left.

Step 3: Read across to the last column to find your Small Business B&O Tax Credit amount.

Step 4: Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: If your total B&O tax due is less than $36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.

Small Business B&O Tax Credit Worksheet
(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken. Note: not all credits may apply.)

Step A: Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your Department of Revenue tax return.)　　$ _____

Step B: Add together the credit amounts taken for:

Multiple Activities Tax Credit　　$ _____

High Technology Credit　　+ $ _____

Mfg. Software/Programming Rural Employment B&O Credit　　+ $ _____

Help Desk Services B&O Credit　　+ $ _____

International Services Credit　　+ $ _____

Total (Enter 0 if none of these credits are being taken.) ▶ $ _____

Step C: Subtract Step B from Step A. This is the amount of B&O tax due used to determine the Small Business B&O Tax Credit. Proceed to Step 2 above. **Note:** If Step B is larger than Step A enter zero for your Small Business Credit.　　**TOTAL** $ _____